

to proper ESOP administration. Plaintiff's challenge to Argent's work for the Appvion ESOP seeks to measure Argent's fiduciary conduct under state law in just the way that ERISA preempts. The Court should therefore dismiss Count V.

Second, the aiding and abetting claim should also be dismissed because it fails to allege sufficient facts to state a claim. Plaintiff did not and cannot allege the requisite "knowing participation" by Argent. Plaintiff also did not and cannot allege that the trustee and valuation services Argent provided to the Appvion ESOP constitute sufficient assistance to the underlying alleged tortfeasors to state an aiding and abetting claim.

Because Plaintiff has failed to state a claim against Argent, the Court should dismiss Argent from this lawsuit pursuant to Federal Rule 12(b)(6).

Dated: December 16, 2019

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CERTIFICATE OF SERVICE

I certify that on December 16, 2019, I electronically filed the foregoing with the clerk of the court by using the CM/ECF system, which will send a notice of electronic filing to all counsel of record.

/s/ Michael L. Scheier _____

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